I hereby certify that this paper (along with any paper referred to as being attached or enclosed) is being transmitted via the Office electronic filing system in accordance with § 1.6(a)(4).

Dated: April 17, 2009 Electronic Signature: /Colleen McKiernan/

Docket No.: 64614(70904) (PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Mitsuko KOSAKA

Application No.: 10/559,783 Confirmation No.: 1080

Filed: December 8, 2005 Art Unit: 1649

For: METHOD FOR PRODUCING TISSUE Examiner: Aditi DUTT CELLS FROM PLURIPOTENT STEM

CELLS DERIVED FROM IRIS PIGMENTED EPITHELIAL CELLS OF ANIMAL, AND TISSUE CELLS OBTAINED BY METHOD

AMENDMENT AND REQUEST FOR RECONSIDERATION

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Madam:

INTRODUCTORY COMMENTS

In response to the Office Action dated February 9, 2009, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims begin on page 2 of this paper.

Remarks/Arguments begin on page 5 of this paper.